



MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
SPECIAL EDUCATION – FUNDS MANAGEMENT
VERIFICATION OF MAINTENANCE OF FISCAL EFFORT WORKSHEET
AS REQUIRED BY PART B – IDEA
Pre-Kindergarten Through Age Twenty

NOTE: Include only special education expenditures from **non-federal** sources. Federal funds include Part B Entitlement, ECSE federal funds and some Special Purpose Funds.

**LINE
NO.**

A. INSTRUCTION

- 1-3 Enter the total non federal expenditures for instructional personnel (special education teachers and teacher aides). **DO NOT INCLUDE REMEDIAL READING OR GIFTED.**
- 4-5 Enter expenditures for instructional supplies and equipment.
- 6 Enter the cost for contracted services. These costs may include contractual agreements with an approved private agency, tuition to a neighboring school district, and/or local tax effort for students enrolled in State Schools for the Severely Handicapped or Department of Mental Health.
- 7 Enter additional instructional costs not included on lines 1-6.
- 8 Compute total Instructional Expenditures and enter.

B. ADMINISTRATION

- 9-10 Enter the total non federal expenditures for special education administrative positions.
- 11-12 Enter expenditures for special education administrative supplies and equipment.
- 13 Enter costs for clerical personnel directly assigned to special education duties and activities.
- 14 Enter travel expenses for special education administration.
- 15 Enter additional special education administrative costs not included on lines 9-14.
- 16 Compute total Administrative Costs and enter.

C. TRANSPORTATION

- 17-18 Enter salaries and employee benefits for employees hired by the district to provide special education transportation.
- 19 Enter costs for special education transportation services provided via contractual agreement.
- 20 Enter additional transportation costs not included on lines 17-19.
- 21 Compute total Transportation Costs and enter.

D. PERSONNEL DEVELOPMENT

- 22 Enter reasonable and necessary costs for special education staff to attend personnel development activities. Payment of stipends is not an allowable cost.
- 23 Enter costs for contractual services pertaining to special education personnel development activities (i.e., consultant expenses).
- 24 Enter additional special education personnel development costs not included on lines 22 and 23.
- 25 Compute and enter total costs for Personnel Development.

E. SUPPORT SERVICES

- 26-27 Enter expenditures for support service personnel eligible for Exceptional Pupil Aid. Included in this category are personnel providing special education related services other than instructional and administrative expenditures.
- 28-29 Enter costs for special education support supplies and equipment.
- 30 Enter travel expenses related to special education support services.
- 31 Enter additional costs not included on lines 26-30.
- 32 Compute and enter total Support Service Costs.

F. ADDITIONAL AREAS

- 33 Enter costs directly related to the instruction of special education students (i.e., mobile classroom costs).
- 34 Enter expenditures in the area of community services (i.e., awareness activities, census).
- 35 Enter additional costs not included on lines 33 and 34.
- 36 Enter total expenditures of Additional Areas.

G. SUMMARY OF STATE AND LOCAL (NON FEDERAL) COSTS

- 37-42 Enter each total cost previously computed on appropriate line.
- 43 Enter sum of lines 37-42
- 44 The district may treat as local funds up to 50 percent of the amount of funds it receives under Part B that exceeds the amount it received for the previous year. **NOTE: The amount expended for early intervention services counts toward the 50 percent reduction. See "Adjustments to Local Effort" below.**
- 45 Compute total by subtracting Line 44 from Line 43

H. MAINTENANCE OF FISCAL EFFORT

- 46 From the prior year worksheet, carry forward the Fiscal Effort total for the prior year, 2004-2005.
- 47 Enter Fiscal Effort for the school year completed, 2005-2006, sum of Column 1, Line 45. If total is less than line 44, you must explain the reason for the reduction in MOFE on the web final expenditure report under "Dist. Comments". See below for allowable exceptions.
- 48 Enter budgeted Fiscal Effort for the next school year 2006-2007, sum of Column 2, Line 45. If total is less than line 45, you must explain the reason for the reduction in MOFE. See below for allowable exceptions.

EXCEPTIONS TO MOFE

IDEA permits some special consideration when a district is not able to maintain fiscal effort. Allowable circumstances include:

1. *Voluntary departure of special education or related services personnel.* Provide the following information on web FER:
 - a. Title of position
 - b. Total salary/benefits of former staff member
 - c. Total salary/benefits of new staff member (if applicable)
2. *Decrease in enrollment of children with disabilities.* Provide child count of both years in order for us to calculate a per child amount.
3. *Termination of obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program.* Provide brief explanation on web FER (include dollar amounts associated with reduction).
4. *Termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.* Provide brief explanation on web FER (include dollar amounts).

ADJUSTMENTS TO LOCAL EFFORT

Proposed regulations state that any fiscal year for which the allocation (not including carryover funds) received by a district exceeds the amount the district received for the previous fiscal year, the district may reduce the level of expenditures by not more than 50 percent of the amount of that excess. Districts must use caution when considering this adjustment because:

- If the district chooses to use federal Part B dollars to provide early intervention services (EIS), the amount expended counts towards the maximum amount that the LEA may reduce the local effort.
- If the state agency determines that a district is not meeting the requirements of Part B, including the targets in the State's performance plan, the state agency must prohibit the district from reducing their fiscal effort.
- In addition, should a state review of an LEA's policies, practices and procedures determine significant disproportionality regarding identification of children as children with disabilities or placement of the identified children in a particular setting, the state agency must require the district to reserve the maximum amount of funds to provide EIS particularly but not exclusively to children in the over identified groups.

Example: This example is directly from the comments section of the proposed regulations. Districts interested in reviewing the examples will find the OSEPS discussion on page 35796.

Prior year's entitlement = \$900,000

Current entitlement = \$1,000,000

Increase in current year is \$100,000;

Maximum available for Maintenance of Fiscal Effort (MOE) reduction = \$50,000

Maximum available for EIS (15% of the total grant) = \$150,000.

If the district chooses to use the \$150,000 for EIS, it may not reduce the MOE because the maximum amount of MOE reduction is \$50,000.

If the district chooses to use \$100,000 for EIS, it may not reduce the MOE (again the maximum amount of MOE reduction is \$50,000).

If the district chooses to use \$50,000 for EIS, it may not reduce the MOE.

If the district chooses to use \$30,000 for EIS, it has \$20,000 remaining to reduce the MOE (\$50,000 MOE reduction minus \$30,000 EIS - \$20,000).

If the district chooses to set aside \$0 for EIS, it may reduce the MOE by the full \$50,000.

WORKSHEET – MAINTENANCE OF FISCAL EFFORT
PROGRAMS SERVING CHILDREN PRE-KINDERGARTEN THROUGH AGE 20
2005-2006 SCHOOL YEAR – ACTUAL
2006-2007 SCHOOL YEAR – BUDGETED

NOTE: INCLUDE ONLY THOSE SPECIAL EDUCATION EXPENDITURES FROM NON-FEDERAL SOURCES.

	Line No.	SCHOOL YEAR	
		2005-2006 (Actual)	2006-2007 (Budgeted)
A. INSTRUCTION			
Teachers Salaries	1.		
Aides Salaries	2.		
Employee Benefits	3.		
Instructional Supplies	4.		
Equipment	5.		
Contracted Services	6.		
Other	7.		
<i>TOTAL Instructional Costs</i>	8.		
B. ADMINISTRATION			
Salaries	9.		
Employee Benefits	10.		
Supplies	11.		
Equipment	12.		
Clerical Personnel	13.		
Travel	14.		
Other	15.		
<i>TOTAL Administrative Costs</i>	16.		
C. TRANSPORTATION			
Salaries	17.		
Employee Benefits	18.		
Contracted Services	19.		
Other	20.		
<i>TOTAL Transportation Costs</i>	21.		
D. PERSONNEL DEVELOPMENT			
Staff Reimbursement	22.		
Contracted Services	23.		
Other	24.		
<i>TOTAL Personnel Development Costs</i>	25.		
E. SUPPORT SERVICES			
Salaries	26.		
Employee Benefits	27.		
Supplies	28.		
Equipment	29.		
Travel	30.		
Other	31.		
<i>TOTAL Support Services Costs</i>	32.		
F. ADDITIONAL AREAS			
Operation Of Plant	33.		
Community Services	34.		

	Other	35.		
	<i>TOTAL Additional Areas</i>	36.		
G.	TOTAL COSTS			
	Instructional Costs	37.		
	Administrative Costs	38.		
	Transportation Costs	39.		
	Personnel Development Costs	40.		
	Support Service Costs	41.		
	Additional Area Costs	42.		
	<i>TOTAL Costs (Lines 37 – 42)</i>	43.		
	Reduction in fiscal effort using up to 50% of new Part B funds (see instructions for Adjustments to Local Effort)	44.		N/A
	Grand Total Costs	45.		
H.	MAINTENANCE OF FISCAL EFFORT*			
	Fiscal Effort for Prior Year (2004-2005) from Prior Year Worksheet	46.		
	Fiscal Effort for School Year Completed (2005-2006)	47.		
	Budgeted Effort for Current School Year (2006-2007)	48.		

***NOTE:** This worksheet should be retained with 2005-2006 files for local audit review.

If you have any questions, please contact Funds Management at (573) 751-0622; or by e-mail:
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